

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

LEAR CAPITAL, INC.,

Debtor

Chapter 11 - Subchapter V

Case No. 22-10165 (BLS)

**GLOBAL NOTES, METHODOLOGY, AND SPECIFIC
DISCLOSURES REGARDING THE DEBTOR'S SCHEDULES OF
ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Introduction

These *Global Notes, Methodology, and Specific Disclosures Regarding the Debtor's Schedules of Assets and Liabilities and Statements of Financial Affairs* (the "Global Notes") qualify, are incorporated by reference in, and comprise an integral part of, the Schedules of Assets and Liabilities (collectively, the "Schedules") and the Statements of Financial Affairs (collectively, the "Statements" and, together with the Schedules, the "Schedules and Statements") filed by Lear Capital, Inc. ("Debtor" or the "Company") in the above-captioned case filed under Chapter 11, Subchapter V, of title of the United States Code (the "Case") pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). The Schedules and Statements were prepared pursuant to section 521 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure by management of the Debtor, with the assistance of the Debtor's advisors, and are unaudited.

In preparing the Schedules and Statements, the Debtor relied on financial data derived from its books and records that was available at the time of such preparation. The Debtor's Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States ("GAAP"), nor are they intended to be fully reconciled to the financial statements of the Debtor. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment. The Schedules and Statements reflect the Debtor's reasonable best efforts to report the assets and liabilities of the Debtor. While the Debtor's management has made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information available at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements. As a result, inadvertent errors or omissions may exist, and there can be no assurance that these Schedules and Statements are complete.

The Debtor reserves all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to (a) amend the Schedules and Statements with respect to a claim (as defined in section 101(5) of the Bankruptcy Code) description, designation, or Debtor against which the claim is asserted, (b) dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules

and Statements as to amount, liability, priority, status, or classification, (c) subsequently designate any claim as “disputed,” “contingent,” or “unliquidated,” or (d) object to the extent, validity, enforceability, priority, or avoidability of any claim. Any failure to designate a claim in the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtor that such claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a claim does not constitute an admission of liability by the Debtor against which the claim is listed or against the Debtor. Nothing contained in the Schedules and Statements shall constitute a waiver of any right of the Debtor or an admission with respect to its Chapter 11 Case (including, but not limited to, issues involving claims, substantive consolidation, defenses, equitable subordination, characterization or re-characterization of contracts and leases, assumption or rejection of contracts and leases under the provisions of chapter 3 of the Bankruptcy Code, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers). Any specific reservation of rights contained elsewhere in these Global Notes does not limit in any respect the foregoing reservation of rights.

The Debtor and its agents, attorneys, and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein, and will not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. While commercially reasonable efforts have been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtor and its agents, attorneys and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised, or recategorized. In no event will the Debtor or its agents, attorneys, and financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtor or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtor or its agents, attorneys, and financial advisors are advised of the possibility of such damages.

The Schedules and Statements have been signed by John Ohanesian, Chief Executive Officer and President of the Debtor. Accordingly, in reviewing and signing the Schedules and Statements, Mr. Ohanesian necessarily relied upon the efforts, statements, and representations of the Debtor other personnel and professionals. Mr. Ohanesian has not (and could not have) personally verified the accuracy of each such statement and representation, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and their addresses.

These Global Notes should be referred to and considered in connection with any review of the Schedules and Statements.¹ Disclosure of information in one or more Schedules, one or more Statements, or one or more exhibits or attachments to the Schedules or Statements, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedules, Statements, exhibits,

or attachments. In the event that the Schedules and Statements differ from the Global Notes, the Global Notes shall control.

Neither the Schedules and Statements, nor the Global Notes, should be relied upon by any persons for information relating to current or future financial conditions, events, or performance of the Debtor.

Global Notes and Overview of Methodology

Description of Case and Information Date

On March 2, 2022 (the “Petition Date”), the Debtor filed a voluntary petition with this Bankruptcy Court for relief under Subchapter V of Chapter 11 of the United States Bankruptcy Code. The Debtor continues to operate its business and manage its properties as debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Chapter 11 Case is being administered pursuant to Bankruptcy Rule 1015(b). No creditors’ committee has been appointed in this case. Other than the appointed Subchapter V Trustee, no trustee or examiner has been appointed. Except as otherwise noted, the information set forth herein is provided as of the close of business on the Petition Date.

Basis of Presentation

These Schedules and Statements reflect the assets and liabilities of the Debtor, except where otherwise indicated. Information contained in the Schedules and Statements has been derived from the Debtor’s books and records and historical financial statements.

These Schedules and Statements represent the Debtor's good faith attempt to comply with the requirements of the Bankruptcy Code and Bankruptcy Rules using commercially reasonable efforts and resources available and are subject to further review and potential adjustment.

Amendment of Schedules and Statements

While reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The Debtor reserves all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary or appropriate.

General Notes Applicable to Schedules and Statements

1. **Recharacterization.** The Debtor has made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. The Debtor reserves all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired postpetition.

2. **Claim Designations.** Any failure to designate a claim in the Schedules and Statements as “contingent,” “unliquidated,” or “disputed” does not constitute an admission by the Debtor that such claim or amount is not “contingent,” “unliquidated,” or “disputed.” The Debtor reserves all rights to dispute, or to assert offsets or defenses to, any claim reflected on its Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as “contingent,” “unliquidated,” or “disputed.” Moreover, the Debtor reserves all rights to amend its Schedules and Statements as necessary and appropriate. Listing a claim does not constitute an admission of liability by the Debtor.

3. **Unliquidated Claim Amounts.** Claim amounts that could not be readily quantified by the Debtor are scheduled as “unliquidated.”

4. **Unknown Amounts.** The description of an amount as “unknown” is not intended to reflect upon the materiality of such amount.

5. **Court Orders.** Pursuant to certain orders of the Bankruptcy Court entered in the Debtor’s Chapter 11 Case entered on or about March 4, 2022 (the “First Day Orders”), the Debtor was authorized (but not directed) to pay, among other things, certain prepetition claims of employees, insurers, and taxing authorities. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders and therefore may not be listed in the Schedules and Statements. Regardless of whether such claims are listed in the Schedules and Statements, to the extent such claims are paid pursuant to an order of the Bankruptcy Court (including the First Day Orders), the Debtor reserves all rights to amend or supplement its Schedules and Statements.

6. **Other Paid Claims.** To the extent the Debtor has reached any postpetition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Debtor’s Schedules and Statements, and shall be enforceable by all parties, subject to any necessary Bankruptcy Court approval. To the extent the Debtor pays any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtor reserves all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.

7. **Liabilities.** The Debtor has sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtor reserves the right to modify, amend, or supplement the Schedules and Statements as it deems appropriate in this regard.

8. **Excluded Assets and Liabilities.** The Debtor may have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including without limitation, accrued salaries and employee benefit accruals. In addition, and as set forth above, the Debtor may have excluded amounts for which the Debtor has been granted authority to pay pursuant to a First Day Order or other order that may be entered by the Bankruptcy Court. The Debtor may also have excluded rejection damage claims of counterparties to executory

contracts and unexpired leases that may be rejected (if any), to the extent such damage claims exist. Also, certain immaterial assets and liabilities may have been excluded.

9. **Confidential or Sensitive Information.** There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to the nature of an agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual based on the Health Insurance Portability and Accountability Act of 1996 or otherwise. The alterations will be limited to only what is necessary to protect the Debtor or third party. In some instances, the redacted information may be available upon request.

10. **Leases.** The Debtor may not have included in the Schedules and Statements the future obligations of any capital or operating leases. To the extent that there was an amount outstanding as of the Petition Date, the creditor has been included on Schedule F of the Schedules. Nothing in the Schedules or Statements (including, without limitation the failure to list leased property or equipment as owned property or equipment) is, or shall be construed as, an admission as to the determination of legal status of any lease (including whether any lease is a true lease or financing arrangement), and the Debtor reserves all rights with respect to such issues.

11. **Guarantees and Other Secondary Liability Claims.** The Debtor has used reasonable efforts to locate and identify guarantees and other secondary liability claims (collectively, “Guarantees”) in each of its executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. However, certain Guarantees embedded in the Debtor’s executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtor reserves all rights to amend the Schedules to the extent that additional Guarantees are identified.

12. **Executory Contracts.** Although the Debtor has made diligent efforts to attribute an executory contract to its rightful Debtor, in certain instances, the Debtor may have inadvertently failed to do so. Accordingly, the Debtor reserves all rights with respect to the named parties of any and all executory contracts, including the right to amend Schedule G.

13. **Estimates.** To prepare and file the Schedules as close to the Petition Date as possible, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities. The Debtor reserves all rights to amend the reported amounts of assets and liability to reflect changes in those estimates or assumptions.

14. **Fiscal Year.** The Debtor’s fiscal year ends on December 31.

15. **Property and Equipment.** Unless otherwise indicated, owned property and equipment are stated at net book value. The Debtor may lease furniture, fixtures, and equipment from certain third-party lessors. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtor reserves all of its rights with respect to same.

16. **Credits and Adjustments.** The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtor’s books

and records and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtor. The Debtor reserves all rights with regard to such credits, allowances, and other adjustments, including the right to assert claims objections and/or setoffs with respect to the same.

17. **Insiders.** In the circumstance where the Schedules and Statements require information regarding “insiders” the Debtor has included information with respect to the individuals the Debtor believes are included in the definition of “insider” set forth in section 101(31) of the Bankruptcy Code during the relevant time periods. Such individuals may no longer serve in such capacities. The listing of a party as an insider for purposes of the Schedules and Statements is not intended to be, nor should it be, construed an admission of any fact, right, claim, or defense and all such rights, claims, and defenses are hereby expressly reserved. Information regarding the individuals listed as insiders in the Schedules and Statements has been included for informational purposes only and such information may not be used for: (1) the purposes of determining (a) control of the Debtor; (b) the extent to which any individual exercised management responsibilities or functions; (c) corporate decision-making authority over the Debtor; or (d) whether such individual could successfully argue that he or she is not an insider under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability, or (2) any other purpose.

18. **Totals.** All totals that are included in the Schedules and Statements represent totals of all known and estimated amounts that are included in the Schedules and Statements. To the extent there are unknown, disputed, contingent, unliquidated, or otherwise undetermined amounts, the actual total may be materially different than the listed total. The description of an amount as “unknown”, “disputed”, “contingent”, “unliquidated”, or “undetermined” is not intended to reflect upon the materiality of such amount.

19. **Exclusions.** The Debtor may have excluded certain categories of assets and liabilities from the Schedules and Statements, including accrued liabilities such as accrued salaries and employee benefits (including accrued personal time off) and accrued accounts payable, as well as assets with a net book value of zero. Other non-material assets and liabilities may have also been excluded.

Specific Notes Regarding the Schedules and Statements

Specific Notes Regarding the Statements

1. **Gross Revenue.** Amounts listed for gross revenue in the Part 1 of the Statements from the beginning of the fiscal year to just before the Petition Date reflect gross revenue from the Debtor’s business for the period of January 1, 2022, through and including the Petition Date. The gross revenue for 2020 and 2021 are calculated and consistent with prior tax filing.

2. **90 Day Payments.** The dates set forth in the “Dates of Payment” column relate to one of the following: (a) the date of a wire transfer; (b) the date of an “ACH” payment; or (c) the date that a check was issued. Item 3 includes any disbursement or other transfers made by the Debtor within 90 days before the Petition Date except for compensation and benefits made to employees, including insiders (which payments appear in response to Item 4).

3. **Insider Payments.** The Debtor made reasonable, good faith efforts to list all material payments made to or for the benefit of insiders with one year before the filing of the case. However, it would be unduly burdensome to determine the amount of certain employee benefits provided to insiders by the Debtor, which include, among other things, the employer portion of health insurance premiums. Moreover, the payment of such amounts was authorized by the Employee Wage Order (as defined herein). The Debtor believes that the expenses underlying any employee reimbursements were incurred for the benefit of the Debtor, and not insiders.

4. **Property held for another.** The Debtor has made reasonable efforts to account for the Direct to Consumer (DTC) deposits by relying on the Debtor's books and records

Specific Notes Regarding Schedule A/B

1. **Bank Account Balances.** In the event of any conflict between the Cash Management Motion and the Statements and Schedules, the information contained in the Statements and Schedules shall control.

2. **Prepayments.** Certain prepayments reflected on the Debtor's balance sheet may not be included because the vendor to which they relate has fully performed the related services and the Debtor has no claims against these vendors.

Specific Notes Regarding Schedule E/F

1. **Creditors Holding Priority Unsecured Claims.** The listing of any claim on Schedule E/F does not constitute an admission by the Debtor that such claim is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtor reserves all rights to dispute the amount and/or the priority status of any claim on any basis at any time.

The Bankruptcy Court entered the *Final Order (I) Authorizing the Debtor to (A) Pay Prepetition Wages and Other Employee Obligations And (B) Maintain Employee Benefits and Pay Related Administrative Obligations; and (II) Granting Related Relief* [Docket No.75], granting authority to the Debtor to pay certain prepetition employee wage and other obligations in the ordinary course (the "Employee Wage Order"). Pursuant to the Employee Wage Order, the Bankruptcy Court granted the Debtor authority to pay or honor certain prepetition obligations for employee wages, payroll deductions, employee benefits, and other benefits and fees. The Debtor has not listed on Schedule E/F any wage or employment-related obligations owed to non-insiders for which the Debtor has been granted authority to pay pursuant to the Employee Wage Order or other order that may be entered by the Bankruptcy Court. The Debtor believes that all such claims have been, or will be, satisfied in the ordinary course during this case pursuant to the authority granted in the Employee Wage Order or other order that may be entered by the Bankruptcy Court. Likewise, the Debtor has not listed on Statement, Question 3, any transfers to non-insider employees on account of wages or employment-related obligations for which the Debtor has been granted authority to pay pursuant to the Employee Wage Order or other order that may be entered by the Bankruptcy Court.

Specific Notes Regarding Schedule G

The Debtor's books and records may not be complete with respect to all unexpired leases and/or

executory contracts to which they are a party and that were pending as of the Petition Date. In particular, the Debtor may be party to agreements and understanding that are “oral” or “verbal” in nature; while the Debtor has made reasonable efforts to identify these agreements and disclose them in the Schedules, there may be some that are not yet known or identified. Certain of the executory contracts and unexpired leases listed on Schedule G may contain renewal options, guarantees of payment, options to purchase, rights of first refusal, rights to lease additional space and other miscellaneous rights. Such rights, powers, duties, and obligations are not separately set forth on Schedule G or Schedule B. Omission of a contract, lease or other agreement from Schedule G does not constitute an admission that such omitted contract, lease or agreement is not an executory contract or unexpired lease. The Debtor hereby reserves all of its rights to (i) dispute the validity, status, or enforceability of any contract, agreement or lease set forth in Schedule G and (ii) amend or supplement such Schedule as necessary.

* * * * *

Fill in this information to identify the case:

Debtor name Lear Capital, Inc.

United States Bankruptcy Court for the: _____ District of Delaware
(State)

Case number (if known): 22-10165 (BLS)

☐ Check if this is an amended filing

Official Form 207**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**

☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year			Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From <u>01/01/2022</u> MM / DD / YYYY	to <u>Filing date</u>	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>10,159,235</u>
For prior year:	From <u>01/01/2021</u> MM / DD / YYYY	to <u>12/31/2021</u> MM / DD / YYYY	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>112,180,625</u>
For the year before that:	From <u>01/01/2020</u> MM / DD / YYYY	to <u>12/31/2020</u> MM / DD / YYYY	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>178,403,459</u>

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None

			Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From <u>01/01/2022</u> MM / DD / YYYY	to <u>Filing date</u>	<u>N/A</u>	\$ <u>N/A</u>
For prior year:	From <u>01/01/2021</u> MM / DD / YYYY	to <u>11/30/2021</u> MM / DD / YYYY	<u>NA/</u>	\$ <u>N/A</u>
For the year before that:	From <u>01/01/2020</u> MM / DD / YYYY	to <u>12/31/2020</u> MM / DD / YYYY	<u>Tax exempt PPP Forgiveness</u>	\$ <u>1,112,510</u>

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. See attached rider Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	\$ _____	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.2. Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	\$ _____	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1. See attached rider Insider's name _____ Street _____ City _____ State _____ ZIP Code _____ Relationship to debtor _____	_____	\$ _____	_____
4.2. Insider's name _____ Street _____ City _____ State _____ ZIP Code _____ Relationship to debtor _____	_____	\$ _____	_____

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Description of the property	Date	Value of property
5.1.			\$
Creditor's name			
Street			
City State ZIP Code			
5.2.			\$
Creditor's name			
Street			
City State ZIP Code			

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
Creditor's name			\$
Street			
City State ZIP Code			
Last 4 digits of account number: XXXX- _ _ _ _			

Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1. See attached rider		Name	<input type="checkbox"/> Pending
Case number		Street	<input type="checkbox"/> On appeal
		City State ZIP Code	<input type="checkbox"/> Concluded
7.2.		Court or agency's name and address	<input type="checkbox"/> Pending
Case title		Name	<input type="checkbox"/> On appeal
Case number		Street	<input type="checkbox"/> Concluded
		City State ZIP Code	

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**8. Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Custodian's name and address	Description of the property	Value
Custodian's name Street City State ZIP Code	Case title Case number Date of order or assignment	\$ Court name and address Name Street City State ZIP Code

Part 4: Certain Gifts and Charitable Contributions**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**☐ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. See attached rider Recipient's name Street City State ZIP Code Recipient's relationship to debtor			\$
9.2. Recipient's name Street City State ZIP Code Recipient's relationship to debtor			\$

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Date of loss	Value of property lost
			\$

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1.	See attached rider			\$
	Address			
	Street			
	City State ZIP Code			
	Email or website address			
	Who made the payment, if not debtor?			
11.2.				\$
	Address			
	Street			
	City State ZIP Code			
	Email or website address			
	Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
			\$
Trustee			

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**13. Transfers not already listed on this statement**

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1. _____	_____	_____	\$ _____
Address			
Street _____			

City _____	State _____	ZIP Code _____	
Relationship to debtor			

13.2. _____	_____	_____	\$ _____
Address			
Street _____			

City _____	State _____	ZIP Code _____	
Relationship to debtor			

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

Address	Dates of occupancy	
14.1. <u>See attached rider</u>	From _____	To _____
Street _____		

City _____	State _____	ZIP Code _____
14.2. _____	From _____	To _____
Street _____		

City _____	State _____	ZIP Code _____

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**Part 8: Health Care Bankruptcies****15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address**Nature of the business operation, including type of services the debtor provides****If debtor provides meals and housing, number of patients in debtor's care**

15.1.

Facility name

Street

City

State

ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.**How are records kept?**

Check all that apply:

- ☐ Electronically
- ☐ Paper

Facility name and address**Nature of the business operation, including type of services the debtor provides****If debtor provides meals and housing, number of patients in debtor's care**

15.2.

Facility name

Street

City

State

ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.**How are records kept?**

Check all that apply:

- ☐ Electronically
- ☐ Paper

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☐ No.
- ☒ Yes. State the nature of the information collected and retained. Name, Address, email, telephone number

Does the debtor have a privacy policy about that information?

- ☐ No
- ☒ Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
- Yes. Does the debtor serve as plan administrator?

- ☐ No. Go to Part 10.

- ☐ Yes. Fill in below:

Name of plan**Employer identification number of the plan**EIN: -

Has the plan been terminated?

- ☐ No
- ☐ Yes

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None

	Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1.	<u>Pacific Mercantile Bank</u> Name <u>3 MacArthur Place</u> Street <u>Santa Ana</u> <u>CA</u> <u>92707</u> City State ZIP Code	XXXX- <u>8</u> <u>3</u> <u>1</u> <u>7</u>	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	<u>11/30/2021</u>	\$ <u>2,836,305.26</u>
18.2.	_____ Name _____ Street _____ _____ City State ZIP Code	XXXX-____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	_____	\$ _____

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☐ None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
<u>See attached rider</u> Name _____ Street _____ _____ City State ZIP Code	_____ _____ _____ <u>Address</u> _____ _____ _____	_____ _____ _____ _____ _____	<input type="checkbox"/> No <input type="checkbox"/> Yes

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
<u>See attached rider</u> Name _____ Street _____ _____ City State ZIP Code	_____ _____ _____ <u>Address</u> _____ _____ _____	_____ _____ _____ _____ _____	<input type="checkbox"/> No <input type="checkbox"/> Yes

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own****21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None

Owner's name and address	Location of the property	Description of the property	Value
WC3 Wholesale, Inc Name 1312 Lincoln Blvd Street Santa Monica CA 90401 City State ZIP Code	WC3 Wholesale, Inc City State ZIP Code	Precious Metals 	\$ 21,303,603

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☒ No
☐ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
 Case number	Name Street City State ZIP Code	 	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name Street City State ZIP Code	Name Street City State ZIP Code	 	

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**24. Has the debtor notified any governmental unit of any release of hazardous material?**

- ☒ No
- ☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name _____	Name _____	_____	_____
Street _____	Street _____	_____	
_____	_____		
City _____ State _____ ZIP Code _____	City _____ State _____ ZIP Code _____		

Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☐ None

	Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1.	Lear Crypto Name 1990 S Bundy Dr Street Suite 650 Los Angeles CA 90025 City State ZIP Code	Channel of Lear Capital _____ _____	EIN: <u>9</u> <u>5</u> - <u>4</u> <u>6</u> <u>3</u> <u>7</u> <u>1</u> <u>9</u> <u>7</u> Dates business existed From <u>07/2021</u> To <u>01/2022</u>
25.2.	_____ Name _____ Street _____ _____ City State ZIP Code	_____ _____ _____	EIN: _____ - _____ Dates business existed From _____ To _____
25.3.	_____ Name _____ Street _____ _____ City State ZIP Code	_____ _____ _____	EIN: _____ - _____ Dates business existed From _____ To _____

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None**Name and address****Dates of service**26a.1. See attached rider

From _____ To _____

Name _____

Street _____

City _____

State _____

ZIP Code _____

Name and address**Dates of service**

26a.2.

From _____ To _____

Name _____

Street _____

City _____

State _____

ZIP Code _____

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None**Name and address****Dates of service**26b.1. See attached rider

From _____ To _____

Name _____

Street _____

City _____

State _____

ZIP Code _____

Name and address**Dates of service**

26b.2.

From _____ To _____

Name _____

Street _____

City _____

State _____

ZIP Code _____

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None**Name and address****If any books of account and records are unavailable, explain why**26c.1. Ryan Allen10/2021 - Current

Name _____

1990 S Bundy Dr Suite 650

Street _____

Los AngelesCA90025

City _____

State _____

ZIP Code _____

Debtor Lear Capital, Inc. Case number (if known) 22-10165 (BLS)
 Name

Name and address**If any books of account and records are unavailable, explain why**

26c.2.

Baker Tilly

Name

6320 Canoga Avenue 17th Floor

Street

Woodland Hills

City

CA

State

91367

ZIP Code

2021 - Current

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None
Name and address

26d.1.

Name

Street

City

State

ZIP Code

Name and address

26d.2.

Name

Street

City

State

ZIP Code

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No

☐ Yes. Give the details about the two most recent inventories.
Name of the person who supervised the taking of the inventory**Date of inventory****The dollar amount and basis (cost, market, or other basis) of each inventory**

 _____ \$ _____

Name and address of the person who has possession of inventory records

27.1.

Name

Street

City

State

ZIP Code

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)

Name of the person who supervised the taking of the inventory

Date of
inventoryThe dollar amount and basis (cost, market, or
other basis) of each inventory

\$ _____

Name and address of the person who has possession of inventory records

27.2.

Name _____

Street _____

City _____

State _____

ZIP Code _____

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Kevin DeMeritt	1990 S Bundy Dr, Suite 650, Los Angeles, CA 90025	Founder / Owner	100%
John Ohanesian	1990 S Bundy Dr, Suite 650, Los Angeles, CA 90025	President & CEO	0%
Ryan Allen	1990 S Bundy Dr, Suite 650, Los Angeles, CA 90025	CFO	0%
John Jenkins	1990 S Bundy Dr, Suite 650, Los Angeles, CA 90025	Board Member	0%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☐ No☒ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
Scott Robinson	525 N Bundy Dr, Los Angeles, CA 90049	CFO	From <u>3/2013</u> To <u>10/2021</u>
			From _____ To _____
			From _____ To _____
			From _____ To _____

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☐ No☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1. Same as listed in 2.4 herein			
Name _____			
Street _____			
City _____ State _____ ZIP Code _____			
Relationship to debtor _____			

Debtor Lear Capital, Inc.
NameCase number (if known) 22-10165 (BLS)**Name and address of recipient**

30.2

Name

Street

City

State

ZIP Code

Relationship to debtor

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☒ No☐ Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

EIN: ____ - ____ - ____

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

☒ No☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

EIN: ____ - ____ - ____

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 03/30/2022
MM / DD / YYYY

X

/s/ John Ohanesian

Printed name John Ohanesian

Signature of individual signing on behalf of the debtor

Position or relationship to debtor President and Chief Executive OfficerAre additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?☐ No☒ Yes

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers, including expense reimbursements, to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.1	ABM PARKING SERVICES CORNERSTONE PLAZA 1990 S BUNDY DR #405 LOS ANGELES, CA 90025	12/8/2021	\$815.00	TRADE
		12/23/2021	\$6,210.00	TRADE
		12/29/2021	\$6,210.00	TRADE
		1/6/2022	\$1,105.50	TRADE
		1/13/2022	\$265.00	TRADE
		1/25/2022	\$6,435.00	TRADE
		2/7/2022	\$1,765.50	TRADE
		2/25/2022	\$5,310.00	TRADE
		SUBTOTAL	\$28,116.00	
3.2	ADMEDIARY LLC 25876 THE OLD ROAD, #227 STEVENSON RANCH, CA 91381	12/13/2021	\$14,915.00	TRADE
		1/12/2022	\$6,185.00	TRADE
		1/27/2022	\$109,580.00	TRADE
		2/25/2022	\$101,820.00	TRADE
		2/28/2022	\$151,390.00	TRADE
		SUBTOTAL	\$383,890.00	
3.3	ADTHENA INC. IAN O'ROURKE 720 BRAZOS STREET #1000 AUSTIN, TX 78701	1/12/2022	\$9,600.00	TRADE
		SUBTOTAL	\$9,600.00	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.4	AMAZON MARKET PLACE ,	12/3/2021	\$336.16	TRADE
		12/4/2021	\$186.14	TRADE
		12/6/2021	\$675.57	TRADE
		12/10/2021	\$33.61	TRADE
		12/13/2021	\$131.89	TRADE
		12/14/2021	\$239.36	TRADE
		12/16/2021	\$2,051.53	TRADE
		12/20/2021	\$371.80	TRADE
		12/21/2021	\$98.52	TRADE
		12/23/2021	\$385.16	TRADE
		12/27/2021	\$481.32	TRADE
		12/29/2021	\$437.99	TRADE
		12/30/2021	\$11.79	TRADE
		1/4/2022	\$536.07	TRADE
		1/6/2022	\$695.33	TRADE
		1/7/2022	\$67.88	TRADE
		1/9/2022	\$9.84	TRADE
		1/12/2022	\$67.57	TRADE
		1/14/2022	\$137.37	TRADE
		1/18/2022	\$1,597.34	TRADE
		1/20/2022	\$416.09	TRADE
		1/21/2022	\$962.46	TRADE
		1/23/2022	\$19.30	TRADE
		2/10/2022	\$189.63	TRADE
		2/15/2022	\$44.09	TRADE
		2/16/2022	\$188.33	TRADE
		2/17/2022	\$159.59	TRADE
		2/18/2022	\$844.59	TRADE
		2/24/2022	\$1,652.80	TRADE
		2/25/2022	\$522.08	TRADE
		2/27/2022	\$85.38	TRADE
		SUBTOTAL	\$13,636.58	
3.5	AMERICAN ESTATE AND TRUST, LC ,	12/9/2021	\$36,826.07	TRADE
			SUBTOTAL	\$36,826.07
3.6	AMERICAN EXPRESS BOX 0001 LOS ANGELES, CA 90096-8000	12/16/2021	\$534,001.15	TRADE
		1/19/2022	\$594,860.54	TRADE
		1/31/2022	\$633,432.93	TRADE
			SUBTOTAL	\$1,762,294.62
3.7	AMEX GIFT CARD ,	12/10/2021	\$8,515.95	TRADE
			SUBTOTAL	\$8,515.95

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.8	AMRITSAR INSURANCE COMPANY C/O ACTIVE CAPTIVE MANAGEMENT 25361 COMMERCE CENTRE DR SUITE 150 LAKE FOREST, CA 92630	12/22/2021	\$444,122.00	TRADE
		SUBTOTAL	\$444,122.00	
3.9	AVALARA, INC 255 SOUTH KING ST SUITE 1800 SEATTLE, WA 98104	12/13/2021	\$1,517.76	TRADE
		12/14/2021	\$11,330.98	TRADE
		1/11/2022	\$662.88	TRADE
		1/13/2022	\$24,496.32	TRADE
		1/26/2022	\$182.88	TRADE
		1/30/2022	\$480.00	TRADE
		2/14/2022	\$13,233.67	TRADE
		2/27/2022	\$182.88	TRADE
		SUBTOTAL	\$52,087.37	
3.10	BAKER TILLY US, LLP PO BOX 511563 LOS ANGELES, CA 90051-8118	2/10/2022	\$15,442.50	PROFESSIONAL
		SUBTOTAL	\$15,442.50	
3.11	BANC OF CALIFORNIA 3 MAC ARTHUR PLACE SANTA ANA, CA 92707	1/7/2022	\$9,597.56	FINANCIAL INSTITUTION
		2/18/2022	\$401.14	FINANCIAL INSTITUTION
		SUBTOTAL	\$9,998.70	
3.12	BLANK ROME 2029 CENTURY PARK EAST 6TH FLOOR LOS ANGELES, CA 90067	12/29/2021	\$50,724.45	TRADE
		2/8/2022	\$1,851.30	TRADE
		SUBTOTAL	\$52,575.75	
3.13	BLANQUITA ,	2/8/2022	\$18,183.23	TRADE
		2/9/2022	\$14,040.00	TRADE
		2/10/2022	\$38,355.43	TRADE
		SUBTOTAL	\$70,578.66	
3.14	BLUE SHIELD OF CALIFORNIA PO BOX 749415 LOS ANGELES, CA 90074-9415	12/15/2021	\$40,830.96	TRADE
		12/23/2021	\$36,211.14	TRADE
		1/27/2022	\$50,580.53	TRADE
		2/23/2022	\$43,602.23	TRADE
		SUBTOTAL	\$171,224.86	
3.15	BMC GROUP ,	2/1/2022	\$20,000.00	PROFESSIONAL
		2/28/2022	\$10,000.00	PROFESSIONAL
		SUBTOTAL	\$30,000.00	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.16	CANADA LIMITED	12/28/2021	\$25,060.00	TRADE
		SUBTOTAL	\$25,060.00	
3.17	CDMG, INC. 1313 4TH AVENUE NORTH NASHVILLE, TN 37208	12/10/2021	\$150,000.00	TRADE
		1/14/2022	\$150,346.00	TRADE
		1/31/2022	\$3,000.00	TRADE
		SUBTOTAL	\$303,346.00	
3.18	CHUBB PO BOX 382001 PITTSBURGH, PA 15250-8001	12/21/2021	\$44,004.00	TRADE
		SUBTOTAL	\$44,004.00	
3.19	COIN ORDER	12/3/2021	\$99,186.98	TRADE
		12/7/2021	\$281,225.46	TRADE
		12/10/2021	\$95,084.28	TRADE
		12/13/2021	\$273,291.82	TRADE
		12/14/2021	\$89,992.09	TRADE
		12/15/2021	\$172,381.61	TRADE
		12/16/2021	\$41,389.79	TRADE
		12/20/2021	\$41,110.61	TRADE
		12/22/2021	\$33,492.74	TRADE
		12/24/2021	\$922,533.57	TRADE
		12/28/2021	\$89,675.58	TRADE
		1/5/2022	\$63,055.64	TRADE
		1/6/2022	\$10,101.88	TRADE
		SUBTOTAL	\$2,212,522.05	
3.20	COSGROVE LAW LLC 7722 BIG BEND BOULEVARD ST. LOUIS, MO 63119	12/7/2021	\$15,930.32	TRADE
		12/29/2021	\$13,598.38	TRADE
		2/28/2022	\$12,738.24	TRADE
		SUBTOTAL	\$42,266.94	
3.21	CRAFT PROMOS, LLC 16305 DUNLINDALE DRIVE LITHIA, FL 33547	12/21/2021	\$2,645.00	TRADE
		1/20/2022	\$2,530.00	TRADE
		2/22/2022	\$3,680.00	TRADE
		SUBTOTAL	\$8,855.00	
3.22	DECAR INSURANCE COMPANY, INC. 25361 COMMERCE DRIVE LAKE FOREST, CA 92630	12/23/2021	\$439,795.00	TRADE
		SUBTOTAL	\$439,795.00	
3.23	DELAWARE DEPOSITORY SERVICE CO DAWN MASON 3601 N MARKET ST. WILMINGTON, DE 19802	1/28/2022	\$5,811.99	TRADE
		1/31/2022	\$4,178.05	TRADE
		SUBTOTAL	\$9,990.04	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.24	DIAL 800 PO BOX 11491 NEWMARK, NJ 07101	12/17/2021	\$3,228.61	TRADE
		1/20/2022	\$3,679.24	TRADE
		1/28/2022	\$3,679.24	TRADE
		2/16/2022	\$3,902.16	TRADE
		SUBTOTAL	\$14,489.25	
3.25	DIGITAL TRUST 7336 W POST RD STE 111 LAS VEGAS, NV 89113	2/22/2022	\$1,481.48	TRADE
		2/23/2022	\$38,497.62	TRADE
		2/25/2022	\$34,819.50	TRADE
		SUBTOTAL	\$74,798.60	
3.26	DOUGLAS EMMETT 2007, LLC C/O DOUGLAS EMMETT MGMT. LLC 1990 S BUNDY DRIVE #405 LOS ANGELES, CA 90025	12/22/2021	\$50,894.95	TRADE
		1/25/2022	\$50,957.59	TRADE
		2/25/2022	\$51,031.60	TRADE
		SUBTOTAL	\$152,884.14	
3.27	DOUGLAS EMMETT REALTY FUND 2002, LLC 6320 CANOGA AVE. SUITE# 290 WOODLAND HILLS, CA 91367	12/8/2021	\$11,867.27	TRADE
		1/12/2022	\$10,264.36	TRADE
		1/26/2022	\$10,264.36	TRADE
		2/25/2022	\$10,264.36	TRADE
		SUBTOTAL	\$42,660.35	
3.28	DUKE HOLZMAN PHOTIADIS & GRESENS LLP ,	12/20/2021	\$6,332.00	TRADE
		1/7/2022	\$6,332.00	TRADE
		1/20/2022	\$1,120.00	TRADE
		SUBTOTAL	\$13,784.00	
3.29	DWJC HOLDINGS, INC. ,	12/4/2021	\$3,688.70	TRADE
		12/7/2021	\$4,186.88	TRADE
		1/26/2022	\$15,140.00	TRADE
		1/27/2022	\$761.25	TRADE
		1/28/2022	\$761.25	TRADE
		2/10/2022	\$1,141.88	TRADE
		2/22/2022	\$15,466.25	TRADE
		SUBTOTAL	\$41,146.21	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.30	EQUITY TRUST COMPANY RACHEL REIMAN 1 EQUITY WAY WESTLAKE, OH 44145	12/3/2021	\$74,847.81	TRADE
		12/7/2021	\$41,297.24	TRADE
		12/8/2021	\$18,745.08	TRADE
		12/9/2021	\$24,215.32	TRADE
		12/13/2021	\$149,732.68	TRADE
		12/14/2021	\$8,264.32	TRADE
		12/15/2021	\$28,047.85	TRADE
		12/17/2021	\$26,531.83	TRADE
		12/21/2021	\$28,402.78	TRADE
		12/22/2021	\$14,974.47	TRADE
		12/27/2021	\$53,337.41	TRADE
		12/28/2021	\$16,202.22	TRADE
		12/29/2021	\$5,601.58	TRADE
		12/30/2021	\$49,735.32	TRADE
		1/5/2022	\$46,886.13	TRADE
		1/7/2022	\$150,734.03	TRADE
		1/10/2022	\$136,815.00	TRADE
		1/11/2022	\$95,105.26	TRADE
		1/12/2022	\$69,072.45	TRADE
		1/14/2022	\$24,952.58	TRADE
		1/18/2022	\$9,897.19	TRADE
		1/21/2022	\$60,417.01	TRADE
		1/24/2022	\$207.00	TRADE
		1/25/2022	\$15,029.18	TRADE
		1/27/2022	\$113,595.97	TRADE
		1/28/2022	\$41,105.36	TRADE
		1/31/2022	\$7,709.60	TRADE
		2/1/2022	\$14,693.58	TRADE
		2/4/2022	\$18,124.36	TRADE
		2/7/2022	\$66,842.15	TRADE
		2/9/2022	\$16,523.86	TRADE
		2/10/2022	\$88,770.92	TRADE
		2/14/2022	\$5,291.14	TRADE
		2/15/2022	\$8,592.80	TRADE
		2/17/2022	\$62,520.90	TRADE
		2/18/2022	\$13,241.43	TRADE
		2/23/2022	\$5,978.04	TRADE
		2/24/2022	\$3,093.60	TRADE
		2/28/2022	\$53,534.37	TRADE
SUBTOTAL			\$1,668,669.82	
3.31	ESSENTIAL ACCESSIBILITY 83 YOMGE STREET, SUITE 300 TORONTO, ON M5C 1S8 CANADA	12/27/2021	\$37,500.00	TRADE
		SUBTOTAL	\$37,500.00	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.32	FEDERAL EXPRESS PO BOX 7221 PASADENA, CA 91109-7321	12/7/2021	\$2,948.19	TRADE
		12/13/2021	\$2,248.74	TRADE
		12/17/2021	\$14,212.52	TRADE
		12/21/2021	\$6,155.58	TRADE
		12/27/2021	\$8,645.47	TRADE
		1/4/2022	\$14,543.37	TRADE
		1/15/2022	\$16,297.76	TRADE
		1/20/2022	\$1,393.59	TRADE
		1/27/2022	\$464.17	TRADE
		1/28/2022	\$26,312.87	TRADE
		2/1/2022	\$2,179.51	TRADE
		2/4/2022	\$14,662.37	TRADE
		2/14/2022	\$5,229.96	TRADE
		2/15/2022	\$3,480.43	TRADE
		2/22/2022	\$4,154.98	TRADE
		2/23/2022	\$11,350.42	TRADE
		2/26/2022	\$4,630.21	TRADE
		2/27/2022	\$18.50	TRADE
		SUBTOTAL	\$138,928.64	
3.33	FORTUNE MEDIA 40 FULTON STREET NEW YORK, NY 10038	12/7/2021	\$50,000.00	TRADE
		12/8/2021	\$108.00	TRADE
		SUBTOTAL	\$50,108.00	
3.34	FRANCHISE TAX BOARD CHIEF COUNSEL C/O GENERAL COUNSEL SECTION P.O. BOX 1720, MS: A-260 RANCHO CORDOVA, CA 95741-1720	12/31/2021	\$700,000.00	TRADE
		SUBTOTAL	\$700,000.00	
3.35	GENESIS CONSULTING 6401 WESTERN SKIES WAY MISSISSAUGA, ON L5W 1H5 CANADA	1/5/2022	\$17,040.00	TRADE
		1/28/2022	\$17,040.00	TRADE
		2/28/2022	\$17,040.00	TRADE
		SUBTOTAL	\$51,120.00	
3.36	GOLDSTAR PO BOX 719 CANYON, TX 79015	12/21/2021	\$3,679.34	TRADE
		1/18/2022	\$28,583.50	TRADE
		SUBTOTAL	\$32,262.84	

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☐ None

Creditor's name and address		Dates	Total amount or value	Reasons for payment or transfer
3.37	GOOGLE, INC.	12/3/2021	\$10,000.00	TRADE
		12/4/2021	\$10,000.00	TRADE
		12/5/2021	\$10,000.00	TRADE
		12/6/2021	\$7,500.00	TRADE
		12/7/2021	\$17,500.00	TRADE
		12/8/2021	\$10,000.00	TRADE
		12/9/2021	\$17,500.00	TRADE
		12/10/2021	\$10,000.00	TRADE
		12/11/2021	\$15,000.00	TRADE
		12/12/2021	\$12,500.00	TRADE
		12/13/2021	\$15,000.00	TRADE
		12/14/2021	\$12,500.00	TRADE
		12/15/2021	\$15,000.00	TRADE
		12/16/2021	\$17,500.00	TRADE
		12/17/2021	\$12,500.00	TRADE
		12/18/2021	\$15,000.00	TRADE
		12/19/2021	\$15,000.00	TRADE
		12/20/2021	\$15,000.00	TRADE
		12/21/2021	\$15,000.00	TRADE
		12/22/2021	\$15,000.00	TRADE
		12/23/2021	\$12,500.00	TRADE
		12/24/2021	\$5,000.00	TRADE
		12/26/2021	\$7,500.00	TRADE
		12/27/2021	\$20,000.00	TRADE
		12/28/2021	\$5,000.00	TRADE
		12/29/2021	\$5,000.00	TRADE
		12/30/2021	\$7,500.00	TRADE
		1/2/2022	\$7,500.00	TRADE
		1/3/2022	\$20,000.00	TRADE
		1/4/2022	\$15,000.00	TRADE
		1/5/2022	\$20,000.00	TRADE
		1/6/2022	\$17,500.00	TRADE
		1/7/2022	\$17,500.00	TRADE
		1/8/2022	\$15,000.00	TRADE
		1/9/2022	\$17,500.00	TRADE
		1/10/2022	\$17,500.00	TRADE
		1/11/2022	\$15,000.00	TRADE
		1/12/2022	\$15,000.00	TRADE
		1/13/2022	\$17,500.00	TRADE
		1/14/2022	\$12,500.00	TRADE
		1/15/2022	\$15,000.00	TRADE
		1/16/2022	\$15,000.00	TRADE
		1/17/2022	\$12,500.00	TRADE
		1/18/2022	\$7,500.00	TRADE
		1/19/2022	\$20,000.00	TRADE
		1/20/2022	\$12,500.00	TRADE
		1/21/2022	\$12,500.00	TRADE
		1/22/2022	\$12,500.00	TRADE

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☐ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
	1/23/2022	\$12,500.00	TRADE
	1/24/2022	\$7,500.00	TRADE
	1/25/2022	\$7,500.00	TRADE
	1/26/2022	\$7,500.00	TRADE
	1/27/2022	\$7,500.00	TRADE
	1/28/2022	\$7,500.00	TRADE
	1/29/2022	\$5,000.00	TRADE
	1/30/2022	\$5,000.00	TRADE
	1/31/2022	\$7,500.00	TRADE
	2/1/2022	\$7,500.00	TRADE
	2/2/2022	\$10,000.00	TRADE
	2/3/2022	\$10,000.00	TRADE
	2/4/2022	\$12,500.00	TRADE
	2/5/2022	\$10,000.00	TRADE
	2/6/2022	\$7,500.00	TRADE
	2/7/2022	\$12,500.00	TRADE
	2/8/2022	\$12,500.00	TRADE
	2/9/2022	\$10,000.00	TRADE
	2/10/2022	\$12,500.00	TRADE
	2/11/2022	\$10,000.00	TRADE
	2/12/2022	\$10,000.00	TRADE
	2/13/2022	\$12,500.00	TRADE
	2/14/2022	\$10,000.00	TRADE
	2/15/2022	\$12,500.00	TRADE
	2/16/2022	\$10,000.00	TRADE
	2/17/2022	\$12,500.00	TRADE
	2/18/2022	\$10,000.00	TRADE
	2/19/2022	\$7,500.00	TRADE
	2/20/2022	\$12,500.00	TRADE
	2/21/2022	\$10,000.00	TRADE
	2/22/2022	\$10,000.00	TRADE
	2/23/2022	\$15,000.00	TRADE
	2/24/2022	\$22,500.00	TRADE
	2/25/2022	\$12,500.00	TRADE
	2/26/2022	\$12,500.00	TRADE
	2/27/2022	\$12,500.00	TRADE
	2/28/2022	\$10,000.00	TRADE
	SUBTOTAL	\$1,030,000.00	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.38	GRUBHUB	12/3/2021	\$155.58	TRADE
		12/6/2021	\$27.98	TRADE
		12/7/2021	\$120.97	TRADE
		12/8/2021	\$81.47	TRADE
		12/9/2021	\$66.51	TRADE
		12/10/2021	\$160.46	TRADE
		12/13/2021	\$67.46	TRADE
		12/14/2021	\$29.54	TRADE
		12/15/2021	\$963.79	TRADE
		12/16/2021	\$1,246.23	TRADE
		12/17/2021	\$142.53	TRADE
		12/20/2021	\$89.33	TRADE
		12/22/2021	\$78.56	TRADE
		12/23/2021	\$181.46	TRADE
		12/26/2021	\$10.94	TRADE
		12/27/2021	\$67.32	TRADE
		12/28/2021	\$144.00	TRADE
		12/29/2021	\$139.00	TRADE
		1/4/2022	\$31.92	TRADE
		1/5/2022	\$41.59	TRADE
		1/6/2022	\$479.00	TRADE
		1/7/2022	\$43.00	TRADE
		1/8/2022	\$222.00	TRADE
		1/11/2022	\$32.92	TRADE
		1/12/2022	\$21.82	TRADE
		1/13/2022	\$41.59	TRADE
		1/14/2022	\$40.11	TRADE
		1/15/2022	\$63.82	TRADE
		1/18/2022	\$56.92	TRADE
		1/19/2022	\$30.17	TRADE
		1/20/2022	\$32.81	TRADE
		1/21/2022	\$101.63	TRADE
		1/22/2022	\$183.71	TRADE
		1/25/2022	\$125.60	TRADE
		1/26/2022	\$77.89	TRADE
		1/27/2022	\$363.82	TRADE
		1/28/2022	\$117.13	TRADE
		1/29/2022	\$319.11	TRADE
		2/1/2022	\$113.18	TRADE
		2/2/2022	\$42.59	TRADE
		2/3/2022	\$304.06	TRADE
		2/4/2022	\$212.21	TRADE
		2/8/2022	\$206.78	TRADE
		2/10/2022	\$83.98	TRADE
		2/11/2022	\$67.04	TRADE
		2/12/2022	\$146.06	TRADE
		2/15/2022	\$98.84	TRADE
		2/16/2022	\$59.58	TRADE

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☐ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
	2/17/2022	\$57.70	TRADE
	2/18/2022	\$87.46	TRADE
	2/19/2022	\$228.65	TRADE
	2/22/2022	\$144.48	TRADE
	2/23/2022	\$44.05	TRADE
	2/24/2022	\$56.90	TRADE
	2/25/2022	\$51.24	TRADE
	2/26/2022	\$10.94	TRADE
	SUBTOTAL	\$8,215.43	
3.39 HELIUM SEO 11500 NORTHLAKE DR STE 100 CINCINNATI, OH 45249-1655	1/20/2022	\$41,425.00	TRADE
	1/27/2022	\$41,425.00	TRADE
	1/31/2022	\$80,000.00	TRADE
	2/23/2022	\$41,425.00	TRADE
	SUBTOTAL	\$204,275.00	
3.40 IDISCOVER 8909 WEST OLYMPIC BLVD SUITE 100 BEVERLY HILLS, CA 90211	12/21/2021	\$7,359.80	TRADE
	1/28/2022	\$11,929.60	TRADE
	SUBTOTAL	\$19,289.40	
3.41 INFOWORX/ADVANCED TV ,	12/15/2021	\$10,000.00	TRADE
	SUBTOTAL	\$10,000.00	
3.42 JORDAN-MEDIA, LLC PO BOX 141078 DALLAS, TX 75214	12/15/2021	\$556,576.52	TRADE
	12/27/2021	\$495,059.13	TRADE
	1/24/2022	\$495,059.13	TRADE
	2/22/2022	\$495,059.13	TRADE
	SUBTOTAL	\$2,041,753.91	
3.43 K MAREE EDUCATION SERVICES 2946 VENEZIA LANE THOUSAND OAKS, CA 91362	12/7/2021	\$15,000.00	TRADE
	12/29/2021	\$17,313.00	TRADE
	1/3/2022	\$15,000.00	TRADE
	1/27/2022	\$30,000.00	TRADE
	2/28/2022	\$15,000.00	TRADE
	SUBTOTAL	\$92,313.00	
3.44 KINGDOM TRUST 1105 STATE ROUTE 121 SUITE B PO BOX 870 MURRAY, KY 42071	2/9/2022	\$38,497.62	TRADE
	2/28/2022	\$35,241.78	TRADE
	SUBTOTAL	\$73,739.40	
3.45 LINEAR B NETWORKS, INC 400 CONTINENTAL BLVD 6TH FLOOR EL SEGUNDO, CA 90245	12/6/2021	\$2,348.57	TRADE
	1/6/2022	\$1,508.59	TRADE
	1/19/2022	\$2,348.57	TRADE
	1/28/2022	\$12,157.09	TRADE
	2/3/2022	\$1,508.59	TRADE
	2/28/2022	\$7,086.49	TRADE
	SUBTOTAL	\$26,957.90	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.46	LOGMEIN.COM 320 SUMMER STREET BOSTON, MA 02210	12/12/2021	\$49.00	TRADE
		12/14/2021	\$69.00	TRADE
		12/16/2021	\$2,075.00	TRADE
		12/26/2021	\$109.00	TRADE
		1/12/2022	\$49.00	TRADE
		1/14/2022	\$69.00	TRADE
		1/16/2022	\$2,075.00	TRADE
		1/26/2022	\$109.00	TRADE
		2/12/2022	\$49.00	TRADE
		2/14/2022	\$69.00	TRADE
		2/16/2022	\$2,075.00	TRADE
		2/26/2022	\$109.00	TRADE
		SUBTOTAL	\$6,906.00	

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☐ None

Creditor's name and address		Dates	Total amount or value	Reasons for payment or transfer
3.47	MICROSOFT ADVERTISING	12/3/2021	\$5,001.84	TRADE
		12/4/2021	\$5,003.93	TRADE
		12/5/2021	\$5,012.85	TRADE
		12/6/2021	\$5,014.50	TRADE
		12/7/2021	\$5,020.74	TRADE
		12/8/2021	\$5,020.97	TRADE
		12/9/2021	\$5,019.40	TRADE
		12/10/2021	\$5,031.56	TRADE
		12/11/2021	\$5,001.17	TRADE
		12/12/2021	\$5,002.97	TRADE
		12/13/2021	\$5,004.93	TRADE
		12/14/2021	\$5,012.52	TRADE
		12/15/2021	\$5,025.30	TRADE
		12/16/2021	\$5,041.80	TRADE
		12/17/2021	\$5,034.35	TRADE
		12/18/2021	\$5,008.08	TRADE
		12/19/2021	\$5,003.49	TRADE
		12/20/2021	\$5,001.69	TRADE
		12/21/2021	\$5,011.19	TRADE
		12/23/2021	\$5,001.83	TRADE
		12/24/2021	\$5,001.92	TRADE
		12/27/2021	\$5,019.47	TRADE
		12/28/2021	\$5,004.63	TRADE
		1/3/2022	\$5,038.69	TRADE
		1/4/2022	\$5,006.08	TRADE
		1/5/2022	\$10,021.11	TRADE
		1/6/2022	\$5,010.02	TRADE
		1/7/2022	\$5,011.78	TRADE
		1/10/2022	\$5,002.54	TRADE
		1/11/2022	\$5,010.00	TRADE
		1/13/2022	\$5,019.88	TRADE
		1/15/2022	\$5,002.72	TRADE
		1/17/2022	\$5,005.19	TRADE
		1/18/2022	\$5,039.27	TRADE
		1/19/2022	\$5,003.04	TRADE
		1/21/2022	\$5,006.36	TRADE
		1/22/2022	\$5,001.79	TRADE
		1/23/2022	\$5,009.02	TRADE
		1/24/2022	\$5,050.18	TRADE
		1/25/2022	\$5,017.86	TRADE
		1/26/2022	\$10,064.55	TRADE
		1/28/2022	\$5,030.22	TRADE
		2/1/2022	\$5,003.84	TRADE
		2/2/2022	\$5,017.11	TRADE
		2/3/2022	\$10,112.50	TRADE
		2/4/2022	\$5,023.93	TRADE
		2/5/2022	\$10,034.86	TRADE
		2/6/2022	\$5,043.42	TRADE

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☐ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
	2/7/2022	\$5,021.05	TRADE
	2/8/2022	\$10,027.08	TRADE
	2/9/2022	\$5,018.18	TRADE
	2/10/2022	\$10,050.79	TRADE
	2/11/2022	\$5,032.00	TRADE
	2/12/2022	\$5,012.91	TRADE
	2/13/2022	\$5,005.33	TRADE
	2/14/2022	\$5,003.79	TRADE
	2/15/2022	\$5,016.41	TRADE
	2/16/2022	\$5,026.31	TRADE
	2/17/2022	\$5,008.08	TRADE
	2/18/2022	\$5,035.93	TRADE
	2/20/2022	\$5,004.09	TRADE
	2/22/2022	\$5,006.40	TRADE
	2/24/2022	\$5,012.89	TRADE
	2/26/2022	\$5,009.36	TRADE
	SUBTOTAL	\$351,177.69	
3.48 MITCHELL SILBERBERG & KNUPP 2049 CENTURY PARK EAST, 1800 LOS ANGELES, CA 90067	12/29/2021	\$41,955.14	PROFESSIONAL
	2/28/2022	\$122,286.82	PROFESSIONAL
	SUBTOTAL	\$164,241.96	
3.49 MORRIS JAMES LLP JEFFREY R. WAXMAN BRYA M. KEILSON 500 DELAWARE AVENUE, SUITE 1500 WILMINGTON, DE 19801	1/27/2022	\$75,000.00	PROFESSIONAL
	2/2/2022	\$42,103.00	PROFESSIONAL
	2/28/2022	\$22,071.00	PROFESSIONAL
	SUBTOTAL	\$139,174.00	
3.50 MSK LLP TRUST	12/30/2021	\$4,250,000.00	LITIGATION
	SUBTOTAL	\$4,250,000.00	
3.51 NEW CREATION CONSULTING #505-2242 KINGSWAY VANCOUVER, BC V5N 5X6 CANADA	12/27/2021	\$17,183.10	TRADE
	1/27/2022	\$14,457.00	TRADE
	2/28/2022	\$16,831.60	TRADE
	SUBTOTAL	\$48,471.70	
3.52 NEW DIRECTION IRA	1/7/2022	\$19,010.25	TRADE
	SUBTOTAL	\$19,010.25	
3.53 NEWPORT IRVINE CENTER, LLC PO BOX 82695 GOLETA, CA 93118-2695	12/22/2021	\$8,075.79	TRADE
	1/27/2022	\$8,075.79	TRADE
	2/25/2022	\$8,075.79	TRADE
	SUBTOTAL	\$24,227.37	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.54	OFFICE OF THE ATTORNEY GENERAL CONSUMER PROTECTION SECTION CAFA COORDINATOR 455 GOLDEN GATE AVENUE, SUITE 11000 SAN FRANCISCO, CA 94102	12/30/2021	\$1,750,000.00	LITIGATION
		SUBTOTAL	\$1,750,000.00	
3.55	OLMSTEAD WILLIAMS COMMUNICATIONS 10940 WILSHIRE BLVD #1210 LOS ANGELES, CA 90024	1/25/2022	\$3,000.00	TRADE
		1/26/2022	\$3,000.00	TRADE
		2/28/2022	\$1,531.25	TRADE
		SUBTOTAL	\$7,531.25	
3.56	PALADIN MANAGEMENT GROUP, LLC 633 WEST FIFTH STREET, 28TH FLOOR LOS ANGELES, CA 90071	12/23/2021	\$125,000.00	PROFESSIONAL
		2/1/2022	\$214,784.00	PROFESSIONAL
		2/28/2022	\$150,000.00	PROFESSIONAL
		SUBTOTAL	\$489,784.00	
3.57	PAUL ASK ,	2/23/2022	\$34,670.00	TRADE
		SUBTOTAL	\$34,670.00	
3.58	REVEALED FILMS, INC DAVID BIRD 1776 PARK AVE, SUITE 4-217 PARK CITY, UT 84060	12/27/2021	\$7,007.65	TRADE
		1/27/2022	\$7,007.00	TRADE
		2/16/2022	\$8,174.58	TRADE
		SUBTOTAL	\$22,189.23	
3.59	REVIEW RECRUITERS, LLC 537 HOUSTON ST COPPELL, TX 75019	12/17/2021	\$5,400.00	TRADE
		1/4/2022	\$3,600.00	TRADE
		1/27/2022	\$6,200.00	TRADE
		2/28/2022	\$1,900.00	TRADE
		SUBTOTAL	\$17,100.00	
3.60	SECCO SQUARED, LLC ,	1/6/2022	\$19,500.00	TRADE
		SUBTOTAL	\$19,500.00	
3.61	SHULMAN BASTIAN 100 SPECTRUM CENTER DRIVE #600 IRVINE, CA 92618	12/7/2021	\$100,000.00	PROFESSIONAL
		12/23/2021	\$150,000.00	PROFESSIONAL
		1/31/2022	\$75,000.00	PROFESSIONAL
		2/28/2022	\$45,501.07	PROFESSIONAL
		SUBTOTAL	\$370,501.07	
3.62	SIMPLURIS INC TRUST ,	12/30/2021	\$2,770,000.00	TRADE
		SUBTOTAL	\$2,770,000.00	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.63	SPECTRUM PO BOX 60074 CITY OF INDUSTRY, CA 91674	12/7/2021	\$3,764.24	TRADE
		1/7/2022	\$3,763.47	TRADE
		1/28/2022	\$3,745.21	TRADE
		2/25/2022	\$621.23	TRADE
		2/26/2022	\$194.01	TRADE
		SUBTOTAL	\$12,088.16	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.64	STRATA TYLER RIEDELL 7901 WOODWAY DR STE 200 WACO, TX 76712	12/3/2021	\$164,600.70	TRADE
		12/6/2021	\$129,766.63	TRADE
		12/7/2021	\$18,376.52	TRADE
		12/8/2021	\$13,516.42	TRADE
		12/9/2021	\$17,927.39	TRADE
		12/10/2021	\$224,752.66	TRADE
		12/13/2021	\$141,140.11	TRADE
		12/14/2021	\$3,991.98	TRADE
		12/15/2021	\$1,848.04	TRADE
		12/16/2021	\$14,875.71	TRADE
		12/17/2021	\$6,769.50	TRADE
		12/21/2021	\$1,631.28	TRADE
		12/22/2021	\$11,225.47	TRADE
		12/23/2021	\$10,512.63	TRADE
		12/28/2021	\$1,845.68	TRADE
		12/29/2021	\$29,081.71	TRADE
		12/30/2021	\$4,443.50	TRADE
		1/4/2022	\$36,094.87	TRADE
		1/5/2022	\$81,503.47	TRADE
		1/10/2022	\$74,539.16	TRADE
		1/11/2022	\$2,007.64	TRADE
		1/13/2022	\$547.68	TRADE
		1/14/2022	\$19,362.84	TRADE
		1/18/2022	\$35,091.97	TRADE
		1/21/2022	\$42,698.85	TRADE
		1/24/2022	\$28,277.76	TRADE
		1/25/2022	\$130,199.24	TRADE
		1/27/2022	\$27,225.53	TRADE
		1/28/2022	\$11,525.60	TRADE
		1/31/2022	\$22,324.98	TRADE
		2/1/2022	\$9,217.83	TRADE
		2/4/2022	\$44,539.27	TRADE
		2/7/2022	\$56,933.93	TRADE
		2/8/2022	\$72,804.35	TRADE
		2/11/2022	\$15,331.75	TRADE
		2/14/2022	\$7,915.54	TRADE
		2/15/2022	\$131,512.86	TRADE
		2/16/2022	\$29,389.71	TRADE
		2/17/2022	\$86,710.48	TRADE
		2/22/2022	\$97,728.59	TRADE
		2/23/2022	\$1,640.25	TRADE
		2/24/2022	\$22,057.10	TRADE
		2/25/2022	\$9,411.08	TRADE
		2/28/2022	\$6,997.31	TRADE
SUBTOTAL			\$1,899,895.57	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.65	STRIKEPOINT 580 BROADWAY ST #201B LAGUNA BEACH, CA 92651	12/21/2021	\$15,003.00	TRADE
		SUBTOTAL	\$15,003.00	
3.66	THE COOK LAW FIRM 601 S FIGUEROA STREET SUITE 2050 LOS ANGELES, CA 90017	12/6/2021	\$20,076.62	PROFESSIONAL
		12/27/2021	\$26,010.00	PROFESSIONAL
		1/3/2022	\$1,491.00	PROFESSIONAL
		1/31/2022	\$6,177.00	PROFESSIONAL
		SUBTOTAL	\$53,754.62	
3.67	THE ENTRUST GROUP 555 12TH STREET SUITE 900 OAKLAND, CA 94607	12/24/2021	\$1,363.67	TRADE
		2/7/2022	\$31,522.00	TRADE
		2/11/2022	\$140,248.00	TRADE
		2/28/2022	\$3,266.40	TRADE
		SUBTOTAL	\$176,400.07	
3.68	THE PRINTING CONNECTION 3533 OLD CONEJO RD SUITE 104 NEWBURY PARK, CA 91320	12/7/2021	\$998.55	TRADE
		12/21/2021	\$138.03	TRADE
		1/4/2022	\$40,624.50	TRADE
		1/28/2022	\$20,299.15	TRADE
		2/23/2022	\$636.88	TRADE
		SUBTOTAL	\$62,697.11	
3.69	TIME WARNER CABLE PO BOX 60074 CITY OF INDUSTRY, CA 91716-0074	12/7/2021	\$602.14	TRADE
		12/23/2021	\$2,049.00	TRADE
		1/3/2022	\$797.52	TRADE
		1/6/2022	\$597.08	TRADE
		1/28/2022	\$794.47	TRADE
		2/2/2022	\$596.23	TRADE
		2/26/2022	\$4,098.00	TRADE
		SUBTOTAL	\$9,534.44	
3.70	TPX COMMUNICATIONS PO BOX 509013 SAN DIEGO, CA 92150-9013	12/15/2021	\$4,569.73	TRADE
		1/18/2022	\$4,602.03	TRADE
		1/20/2022	\$4,602.03	TRADE
		2/1/2022	\$5,062.23	TRADE
		SUBTOTAL	\$18,836.02	
3.71	TRANS UNION LLC PO BOX 99506 CHICAGO, IL 60693-9506	12/15/2021	\$1,495.12	TRADE
		1/19/2022	\$11,525.70	TRADE
		2/9/2022	\$1,630.42	TRADE
		SUBTOTAL	\$14,651.24	
3.72	TRUSTPILOT, INC. PO BOX 392680 PITTSBURGH, PA 15251-9680	12/13/2021	\$11,220.00	TRADE
		SUBTOTAL	\$11,220.00	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.73	TWO D PRODUCTIONS 5235 MISSION OAKS BLVD #11 CAMARILLO, CA 93012	12/6/2021	\$14,680.00	TRADE
		12/13/2021	\$23,560.00	TRADE
		12/28/2021	\$22,195.00	TRADE
		12/31/2021	\$124,785.00	TRADE
		1/18/2022	\$7,000.00	TRADE
		1/25/2022	\$31,390.00	TRADE
		1/28/2022	\$21,784.00	TRADE
		2/22/2022	\$53,500.00	TRADE
		2/28/2022	\$21,656.00	TRADE
		SUBTOTAL	\$320,550.00	
3.74	UPS PO BOX 650116 DALLAS, TX 75265-0116	12/6/2021	\$2,832.89	TRADE
		12/13/2021	\$5,342.06	TRADE
		12/17/2021	\$5,585.98	TRADE
		12/29/2021	\$2,280.38	TRADE
		1/3/2022	\$3,235.31	TRADE
		1/4/2022	\$122.62	TRADE
		1/6/2022	\$1,843.77	TRADE
		1/10/2022	\$42.00	TRADE
		1/14/2022	\$1,155.89	TRADE
		1/20/2022	\$1,736.56	TRADE
		1/21/2022	\$5,038.41	TRADE
		1/25/2022	\$2,180.69	TRADE
		1/26/2022	\$10,836.75	TRADE
		1/27/2022	\$4,670.57	TRADE
		2/1/2022	\$2,182.48	TRADE
		2/14/2022	\$2,097.65	TRADE
		2/22/2022	\$4,037.35	TRADE
		2/25/2022	\$2,318.04	TRADE
		2/26/2022	\$3,325.91	TRADE
		SUBTOTAL	\$60,865.31	
3.75	VENATOR 250 S WACKER DR #1500 CHICAGO, IL 60606	12/8/2021	\$5,900.00	TRADE
		12/22/2021	\$30,000.00	TRADE
		1/25/2022	\$30,000.00	TRADE
		SUBTOTAL	\$65,900.00	
3.76	VERIZON PO BOX 9622 MISSION HILLS, CA 91346-9622	12/22/2021	\$3,479.42	TRADE
		1/23/2022	\$6,811.21	TRADE
		2/1/2022	\$145.15	TRADE
		2/23/2022	\$3,419.38	TRADE
		SUBTOTAL	\$13,855.16	
3.77	VERIZON BUSINESS PO BOX 15043 ALBANY, NY 12212-5043	12/17/2021	\$389.81	TRADE
		1/4/2022	\$2,101.59	TRADE
		2/1/2022	\$1,988.51	TRADE
		2/22/2022	\$4,104.98	TRADE
		2/23/2022	\$187.76	TRADE
		SUBTOTAL	\$8,772.65	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.78	WAMI 49 BOGART STREET, UNIT 47 BROOKLYN, NY 11206	1/12/2022	\$11,515.00	TRADE
		SUBTOTAL	<u>\$11,515.00</u>	

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☐ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
3.79	WC3 WHOLESALE, INC 28348 ROADSIDE DRIVE #202C AGOURA HILLS, CA 91301	12/7/2021	\$444,920.88	TRADE
		12/8/2021	\$244,146.84	TRADE
		12/9/2021	\$355,375.54	TRADE
		12/10/2021	\$351,074.15	TRADE
		12/13/2021	\$354,812.93	TRADE
		12/15/2021	\$436,394.66	TRADE
		12/17/2021	\$724,846.08	TRADE
		12/20/2021	\$121,265.64	TRADE
		12/21/2021	\$304,143.58	TRADE
		12/22/2021	\$488,485.45	TRADE
		12/23/2021	\$333,772.99	TRADE
		12/27/2021	\$642,275.39	TRADE
		12/28/2021	\$268,083.80	TRADE
		1/3/2022	\$295,304.51	TRADE
		1/4/2022	\$397,876.26	TRADE
		1/5/2022	\$232,355.01	TRADE
		1/6/2022	\$48,255.62	TRADE
		1/7/2022	\$194,562.05	TRADE
		1/11/2022	\$625,088.12	TRADE
		1/12/2022	\$172,652.24	TRADE
		1/13/2022	\$72,003.31	TRADE
		1/14/2022	\$291,302.01	TRADE
		1/18/2022	\$205,290.03	TRADE
		1/19/2022	\$466,281.90	TRADE
		1/20/2022	\$270,257.94	TRADE
		1/21/2022	\$359,903.98	TRADE
		1/24/2022	\$160,360.19	TRADE
		1/25/2022	\$500,995.04	TRADE
		1/27/2022	\$127,565.32	TRADE
		1/28/2022	\$385,092.76	TRADE
		1/31/2022	\$366,179.22	TRADE
		2/1/2022	\$559,771.03	TRADE
		2/2/2022	\$227,878.80	TRADE
		2/3/2022	\$620,456.80	TRADE
		2/4/2022	\$199,703.11	TRADE
		2/7/2022	\$400,191.05	TRADE
		2/8/2022	\$586,092.25	TRADE
		2/9/2022	\$105,638.37	TRADE
		2/10/2022	\$437,143.68	TRADE
		2/11/2022	\$435,145.85	TRADE
		2/14/2022	\$355,620.22	TRADE
		2/15/2022	\$445,816.62	TRADE
		2/16/2022	\$254,793.29	TRADE
		2/17/2022	\$291,450.31	TRADE
		2/18/2022	\$1,073,186.38	TRADE
		2/22/2022	\$247,673.92	TRADE
		2/23/2022	\$2,794,157.13	TRADE
		2/24/2022	\$25,186.89	TRADE

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

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☐ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer
	2/25/2022	\$218,418.98	TRADE
	2/28/2022	\$424,569.44	TRADE
	3/1/2022	\$746,251.24	TRADE
	3/2/2022	\$258,912.43	TRADE
	SUBTOTAL	\$20,948,981.23	
3.80 WHITE & CASE LLP 555 SOUTH FLOWER STREET #2700 LOS ANGELES, CA 90071-2433	12/16/2021	\$17,424.00	PROFESSIONAL
	12/29/2021	\$28,746.00	PROFESSIONAL
	2/28/2022	\$1,827.50	PROFESSIONAL
	SUBTOTAL	\$47,997.50	
	TOTAL	\$46,936,645.58	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1	JOHN OHANESIAN 1990 S BUNDY DRIVE SUITE 650 LOS ANGELES, CA 90025	3/10/2021	\$19,230.76	SALARY
		3/24/2021	\$19,230.76	SALARY
		3/31/2021	\$990.03	TRAVEL EXPENSE REIMBURSEMENTS
	Relationship to debtor PRESIDENT & CEO	4/7/2021	\$19,230.76	SALARY
		4/21/2021	\$19,230.76	SALARY
		5/5/2021	\$19,230.76	SALARY
		5/19/2021	\$19,230.76	SALARY
		5/24/2021	\$1,100.00	TRAVEL EXPENSE REIMBURSEMENTS
		6/2/2021	\$19,230.76	SALARY
		6/3/2021	\$860.30	TRAVEL EXPENSE REIMBURSEMENTS
		6/16/2021	\$19,230.76	SALARY
		6/30/2021	\$19,230.76	SALARY
		7/14/2021	\$19,230.76	SALARY
		7/19/2021	\$2,407.67	TRAVEL EXPENSE REIMBURSEMENTS
		7/21/2021	\$89.80	TRAVEL EXPENSE REIMBURSEMENTS
		7/28/2021	\$19,230.76	SALARY
		8/11/2021	\$19,230.76	SALARY
		8/24/2021	\$24.66	TRAVEL EXPENSE REIMBURSEMENTS
		8/25/2021	\$19,230.76	SALARY
		9/8/2021	\$19,230.76	SALARY
		9/22/2021	\$19,230.76	SALARY
		9/27/2021	\$497.73	TRAVEL EXPENSE REIMBURSEMENTS
		9/30/2021	\$724.00	TRAVEL EXPENSE REIMBURSEMENTS
		10/6/2021	\$19,230.76	SALARY
		10/20/2021	\$19,230.76	SALARY
		11/3/2021	\$19,230.76	SALARY
		11/4/2021	\$250.00	TRAVEL EXPENSE REIMBURSEMENTS
		11/4/2021	\$427.00	TRAVEL EXPENSE REIMBURSEMENTS
		11/8/2021	\$725.63	TRAVEL EXPENSE REIMBURSEMENTS
		11/17/2021	\$19,230.76	SALARY
		12/1/2021	\$19,230.76	SALARY
		12/6/2021	\$362.53	TRAVEL EXPENSE REIMBURSEMENTS
		12/15/2021	\$19,230.76	SALARY
		12/20/2021	\$1,500.20	TRAVEL EXPENSE REIMBURSEMENTS
		12/29/2021	\$19,230.76	SALARY
		1/12/2022	\$19,230.76	SALARY
		1/26/2022	\$19,230.76	SALARY
		1/28/2022	\$142.50	TRAVEL EXPENSE REIMBURSEMENTS
		2/1/2022	\$328.83	TRAVEL EXPENSE REIMBURSEMENTS
		2/2/2022	\$1,734.61	SALARY
		2/9/2022	\$17,496.15	SALARY
		2/23/2022	\$19,230.76	SALARY
		2/24/2022	\$455.42	TRAVEL EXPENSE REIMBURSEMENTS
		2/28/2022	\$680.42	TRAVEL EXPENSE REIMBURSEMENTS
		3/2/2022	\$3,657.68	SALARY
	SUBTOTAL		\$515,224.16	

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer	
4.2	KEVIN DEMERITT 1990 S BUNDY DRIVE SUITE 650 LOS ANGELES, CA 90025	3/10/2021	\$19,230.76	SALARY	
		3/24/2021	\$19,230.76	SALARY	
		4/7/2021	\$19,230.76	SALARY	
			4/21/2021	\$19,230.76	SALARY
	Relationship to debtor FOUNDER & CHAIRMAN		5/5/2021	\$19,230.76	SALARY
			5/18/2021	\$975,000.00	SHAREHOLDER TAX DISTRIBUTION
			5/19/2021	\$19,230.76	SALARY
		6/2/2021	\$19,230.76	SALARY	
		6/3/2021	\$94.60	TRAVEL EXPENSE REIMBURSEMENTS	
		6/16/2021	\$19,230.76	SALARY	
		6/30/2021	\$19,230.76	SALARY	
		7/14/2021	\$19,230.76	SALARY	
		7/28/2021	\$19,230.76	SALARY	
		8/11/2021	\$19,230.76	SALARY	
		8/25/2021	\$19,230.76	SALARY	
		9/8/2021	\$19,230.76	SALARY	
		9/8/2021	\$150,000.00	SHAREHOLDER TAX DISTRIBUTION	
		9/22/2021	\$19,230.76	SALARY	
		10/6/2021	\$19,230.76	SALARY	
		10/20/2021	\$19,230.76	SALARY	
		11/3/2021	\$19,230.76	SALARY	
		11/15/2021	\$256.10	TRAVEL EXPENSE REIMBURSEMENTS	
		11/17/2021	\$19,230.76	SALARY	
		12/1/2021	\$19,230.76	SALARY	
		12/15/2021	\$19,230.76	SALARY	
		12/29/2021	\$19,230.76	SALARY	
		12/30/2021	\$3,328,213.05	SHAREHOLDER TAX DISTRIBUTION	
		1/12/2022	\$19,230.76	SALARY	
		1/26/2022	\$19,230.76	SALARY	
		2/2/2022	\$1,734.61	SALARY	
		2/9/2022	\$17,496.15	SALARY	
		2/23/2022	\$19,230.76	SALARY	
		3/2/2022	\$3,657.68	SALARY	
		SUBTOTAL	\$4,957,221.19		
4.3	RYAN ALLEN 1990 S BUNDY DRIVE SUITE 650 LOS ANGELES, CA 90025	11/3/2021	\$7,692.31	SALARY	
		11/17/2021	\$7,692.31	SALARY	
		12/1/2021	\$7,692.31	SALARY	
		12/15/2021	\$7,692.31	SALARY	
	Relationship to debtor CFO	12/29/2021	\$7,692.31	SALARY	
		1/12/2022	\$7,692.31	SALARY	
		1/26/2022	\$7,692.31	SALARY	
		2/9/2022	\$7,692.31	SALARY	
		2/23/2022	\$7,692.31	SALARY	
		SUBTOTAL	\$69,230.79		

Debtor: **Lear Capital, Inc.**Case number (if known): **22-10165****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.4	SCOTT ROBINSON 525 N BUNDY DR LOS ANGELES, CA 90025 Relationship to debtor FORMER CFO	3/10/2021	\$7,692.00	SALARY
		3/24/2021	\$7,692.00	SALARY
		4/7/2021	\$7,692.00	SALARY
		4/21/2021	\$7,692.00	SALARY
		5/5/2021	\$7,692.00	SALARY
		5/19/2021	\$7,692.00	SALARY
		6/2/2021	\$7,692.00	SALARY
		6/16/2021	\$7,692.00	SALARY
		6/30/2021	\$7,692.00	SALARY
		7/14/2021	\$7,692.00	SALARY
		7/28/2021	\$7,692.00	SALARY
		8/11/2021	\$7,692.00	SALARY
		8/25/2021	\$7,692.00	SALARY
		9/8/2021	\$7,692.00	SALARY
		9/22/2021	\$7,692.00	SALARY
		10/6/2021	\$7,692.00	SALARY
		10/20/2021	\$7,692.00	SALARY
		11/3/2021	\$3,076.80	SALARY
		11/29/2021	\$2,643.15	FINAL SEPARATION PAYMENT
		11/29/2021	\$10,263.86	VACATION PAYOUT
		SUBTOTAL	\$146,747.81	
		TOTAL	\$5,688,423.95	

Lear Capital, Inc.

Case Number: 22-10165 (BLS)

Part 3 Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**Legal Actions of Assignments**

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits within 1 year before filing this case

CASE TITLE and CASE NUMBER	NATURE OF CASE	COURT OR AGENCY'S NAME AND ADDRESS	STATUS	
7.1 Mary M. Boud v. Lear Capital, Inc. // Case No. 2:20-cv-10408-CAS (PLAx)	Consumer fraud (plead in a variety of ways – i.e., 20 causes of action)	United States District Court, Central District of California // First Street Courthouse, 350 W. First Street, Courtroom 8D, 8th Floor, Los Angeles, CA 90012	Resolved/Settled	
7.2 Ray French v. Lear Capital, Inc., et al. // Case No.: 8:21-cv-00488-DNH-DJS	Consumer fraud	United States District Court, Northern District of New York // James T. Foley U.S. Courthouse, 445 Broadway - 4th Floor, Albany, NY 12207	Resolved/Settled	
7.3 William Dennison; Dennison Family Trust v. Lear Capital, Inc., et al. // Case No.: SS027298	Consumer fraud	Los Angeles Superior Court, 1725 Main Street	Resolved/Settled	
7.4 The People of the State of California v. Lear Capital, Inc., et al. // LASC Case No. 19STCV19362	Civil claim	Los Angeles Superior Court // Santa Monica	Concluded; settled	
7.5 People of the State of New York v. Lear Capital, Inc. and Kevin DeMeritt // Index No.: 807970/2021	Civil Martin Act claim and various alleged registration violations	Supreme Court of the State of New York, County of Erie // 92 Franklin Street, Buffalo, NY 14202	Concluded; settled	
7.6 Joseph Konizeski / Cristina Covarrubias	Investigation	CFTC, 525 West Monroe Street, Suite 1100 Chicago, Illinois 60661	Unclear; last information request was close to a year ago	
7.7 Max F. Brauer	Investigation, as liaison counsel, via the North American Association of Securities Administrators, on behalf of 43 different state or territorial agencies who are purportedly investigating the compan	Assistant Attorney General , Office of the Attorney General // Securities Division, 200 Saint Paul Place, Baltimore, Maryland 21202	Ongoing	
7.8 Ronald Miller	customer disputes	Harvey W. Stein / Law Offices Of Harvey W. Stein A Professional Corporation, Oakland City Center, 1300 Clay Street, Suite 1050, Oakland, CA 94612	Negotiate settlements	
7.9 Matthew Parker	customer disputes	Kevin J. Cole, KJC Law Group, 6 700 Fallbrook Avenue, Suite 207, West Hills, CA 91307	Negotiate settlements	
7.10 Michael Harper	customer disputes	Richard Lloyd Sherman / Sherman Law Group, 9454 Wilshire Boulevard, Suite 850 , Beverly Hills, California 90212	Negotiate settlements	
7.11 Jack and Sylvia Muff	customer disputes	Rebecca Muff Randolph Daniels & Tredennick, 6363 Woodway Dr., Suite 965, Houston, TX 77057-1759	Negotiate settlements	
7.12 Wesley Sampson	customer disputes	Steckler Wayne Cherry & Love Bruce W. Steckler, 12720 Hillcrest Road, Suite 1045, Dallas, Texas 75230	Negotiate settlements	

Lear Captial, Inc.

Case Number: 22-10165 (BLS)

Part 4: Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy
Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000.

	Recipient Name	Address	Description of gift	Relationship to Debtor	Dates given	Value
9.1	Arthritis Foundation	1355 Peachtree Street NE STE 600 Atlanta, GA 30309	Donation	n/a	08/04/20	\$50,000.00
9.2	The Spirit of Prophecy Church	PO Box 750234 Topeka, KS 66675	Donation	n/a	09/03/20	\$5,264.62
9.3	Arthritis Foundation	1355 Peachtree Street NE STE 600 Atlanta, GA 30309	Donation	n/a	12/14/20	\$25,000.00
9.4	Toys for Tots		Donation	n/a	12/31/20	\$1,882.54
9.5	Arthritis Foundation	1355 Peachtree Street NE STE 600 Atlanta, GA 30309	Donation	n/a	03/17/21	\$25,000.00

Lear Capital, Inc.

Case Number: 22-10165 (BLS)

Part 6: Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy
Certain Payments or Transfers - Payments related to bankruptcy

11. List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

	Name and Address of Payee	Payor if not the Debtor	If not money, describe property transferred	Date of Payment or Transfer	Total amount or value
11.1	Paladin Management Group, LLC 633 West Fifth Street, 28th floor Los Angeles, CA 90071	N/A	N/A	2/28/2022	\$40,000.00
11.2	Paladin Management Group, LLC 633 West Fifth Street, 28th floor Los Angeles, CA 90071	N/A	N/A	2/28/2022	\$110,000.00
11.3	Paladin Management Group, LLC 633 West Fifth Street, 28th floor Los Angeles, CA 90071	N/A	N/A	2/1/2022	\$214,784.00
11.4	Paladin Management Group, LLC 633 West Fifth Street, 28th floor Los Angeles, CA 90071	N/A	N/A	12/23/2021	\$125,000.00
11.5	Shulman Bastian 100 Spectrum Center Drive, Suite 600 Irvine, CA 92618	N/A	N/A	2/28/2022	\$45,501.07
11.6	Shulman Bastian 100 Spectrum Center Drive, Suite 600 Irvine, CA 92618	N/A	N/A	1/31/2022	\$75,000.00
11.7	Shulman Bastian 100 Spectrum Center Drive, Suite 600 Irvine, CA 92618	N/A	N/A	12/23/2021	\$150,000.00
11.8	Shulman Bastian 100 Spectrum Center Drive, Suite 600 Irvine, CA 92618	N/A	N/A	12/7/2021	\$100,000.00
11.9	Morris James 500 Delaware Avenue, Suite 1500 Wilmington, DE 19801-1494	N/A	N/A	2/28/2022	\$22,071.00
11.10	Morris James 500 Delaware Avenue, Suite 1500 Wilmington, DE 19801-1494	N/A	N/A	2/2/2022	\$42,103.00
11.11	Morris James 500 Delaware Avenue, Suite 1500 Wilmington, DE 19801-1494	N/A	N/A	1/27/2022	\$75,000.00
11.12	BMC Group, Inc. 3732 W 120th Street Hawthorne, CA 90250	N/A	N/A	2/28/2022	\$10,000.00
11.13	BMC Group, Inc. 3732 W 120th Street Hawthorne, CA 90250	N/A	N/A	2/1/2022	\$20,000.00

Lear Capital, Inc.**Case Number: 22-10165 (BLS)****Part 7: Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**
Previous Locations

14. List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

						Dates of Occupancy	
Description of Location		Address	City	State	Zip	From	To
14.1	Office Space	1990 S Bundy Dr Suite 650	Los Angeles	CA	90025	2007	Current
14.2	Office Space	6300 Canoga Avenue Suite 650 W	Woodland Hills	CA	91367	2013	Current
14.3	Office Space	3300 Irvine Avenue Suite 125	Newport Beach	CA	92660	2016	March 2022

Lear Capital, Inc.

Case Number: 22-10165 (BLS)

Part 10: Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy
 Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

19. List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

	Depository Institution Name	Depository Institution Address	Name of anyone with access to it	Address	Description of the contents	Does Debtor still have it? Y/N)
19.1	Delaware Depository Service Company, LLC	3601 North Market Street Wilmington, DE 19802	Gardelia Flores, Doreen Majid, Kevin DeMeritt, John Ohanesian, Ryan Allen	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	Precious Metals	Y
19.2	Conventional Safe	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	Kevin DeMeritt, John Ohanesian, Ryan Allen, Tera Fead, Doreen Majid	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	AmEx Gift Cards, Precious Metals, Cash	Y
19.3	Diamond State Depository, LLC	406 West Basin Road New Castle, DE 19720	Kevin DeMeritt, Doreen Majid, Gardelia Flores	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	Empty	Y
19.4	Diamond State Depository, LLC	11925 North Stemmons Freeway Suite 1850 Dallas, TX 75234	Kevin DeMeritt, Doreen Majid, Gardelia Flores	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	Empty	Y

Lear Capital, Inc.

Case Number: 22-10165 (BLS)

Part 10: Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy
Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

20. Off-premises storage where property kept within 1 year before filing.

	Facility name	Facility address	Name of anyone with access to it	Address	Description of the contents	Does debtor still have it? Y/N)
20.1	R&B Storage	1209 E Ave I Lancaster, CA 93535	Ryan Allen Kevin DeMeritt	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	3 mattresses empty filing cabinet tradeshow display	Y
20.2	Onsite Storage	1990 S Bundy Dr P2, P3 Los Angeles, CA 90025	Ryan Allen Kevin DeMeritt John Ohanesian	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	Business Documents	Y

Lear Capital, Inc.

Case Number: 22-10165 (BLS)

Part 13: Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy
Details About the Debtor's Business or Connections to Any Business

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing the case

	Name	Address	Begin Date of Service	End Date of Service
26a.1	Ryan Allen	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	10/2021	Current
26a.2	Sandeep D'Souza	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	2007	Current
26a.3	Scott Robinson	525 N Bundy Dr Los Angeles, CA 90049	3/2013	10/2021
26a.4	Baker Tilly	6320 Canoga Avenue 17 th Floor Woodland Hills, CA 91367	2021	Current
26.a.5	Squar Milner	6320 Canoga Avenue 17th Floor Woodland Hills, CA 91367	2020	2021

Lear Capital, Inc.

Case Number: 22-10165 (BLS)

Part 13: Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy
Details About the Debtor's Business or Connections to Any Business

26. Books, records, and financial statements

26b. All firms or individuals who have audited, compiled, or reviewed books and records or prepared a financial statement within 2 years before filing the case.

	Name	Address	Begin Date of Service	End Date of Service
26b.1	Ryan Allen	1990 S Bundy Dr Suite 650 Los Angeles, CA 90025	10/2021	Current
26b.2	Scott Robinson	525 N Bundy Dr Los Angeles, CA 90049	3/2013	10/2021
26b.3	Baker Tilly	6320 Canoga Avenue 17th Floor Woodland Hills, CA 91367	2021	Current
26b.4	Squar Milner	6320 Canoga Avenue 17th Floor Woodland Hills, CA 91367	2020	2021